



भारत का राजपत्र

The Gazette of India

प्रसाधारण

EXTRAORDINARY

भाग II—खण्ड 2

PART II—Section 2

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY



सं० 19] नई विल्हेम, शुक्रवार, मई 11, 1990/ वैशाख 21, 1912
 No. 19] NEW DELHI, FRIDAY, MAY 11, 1990/ VAISAKHA 21, 1912

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed
 as a separate compilation.

LOK SABHA

The following Bill was introduced in Lok Sabha on 11th May, 1990:—

BILL NO. 77 OF 1990

A Bill further to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957.

Be it enacted by Parliament in the Forty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1990.

Short title and commencement.

(2) It shall be deemed to have come into force on the 1st day of April, 1990.

2. In the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the principal Act), in the long title, for the words, figures and letters "first report dated the 29th July, 1986", the words, figures and letters "second report dated the 18th December, 1988" shall be substituted.

Amendment of long title of Act 58 of 1957.

Substitution
of new
Schedule
for the
Second
Schedule.

3. In the principal Act, for the Second Schedule, the following Schedule shall be substituted, namely:—

"THE SECOND SCHEDULE

(See section 4)

Distribution of additional duties

During each of the financial years commencing on and after the 1st day of April, 1990, there shall be paid to each of the States specified in column (1) of the Table below such percentage of the net proceeds of additional duties levied and collected during that financial year in respect of the goods described in column (3) of the First Schedule, after deducting therefrom a sum equal to 1,903 per cent. of the said proceeds as being attributable to Union territories, as is set out against it in column (2) of the said Table:

Provided that if during that financial year there is levied and collected in any State a tax on the sale or purchase of the goods described in column (3) of the First Schedule, or one or more of them by or under any law of that State, no sums shall be payable to that State under this paragraph in respect of that financial year, unless the Central Government by special order otherwise directs.

TABLE

State	Percentage
(1)	(2)
Andhra Pradesh	7.680
Arunachal Pradesh	0.107
Assam	2.743
Bihar	8.317
Goa	0.228
Gujarat	5.905
Haryana	2.317
Himachal Pradesh	0.621
Jammu and Kashmir	0.929
Karnataka	5.865
Kerala	3.723
Madhya Pradesh	7.164

(1)	(2)
Maharashtra	11.886
Manipur	0.213
Meghalaya	0.190
Mizoram	0.068
Nagaland	0.120
Orissa	3.486
Punjab	3.533
Rajasthan	4.689
Sikkim	0.052
Tamil Nadu	7.064
Tripura	0.278
Uttar Pradesh	14.657
West Bengal	8.165.%

STATEMENT OF OBJECTS AND REASONS

The net proceeds of the additional duties of excise levied under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, on sugar, tobacco, cotton fabrics, man-made fabrics and woollen fabrics in replacement of the States' sales tax on these goods are distributed in accordance with the provisions of that Act.

2. The Ninth Finance Commission in its first report dated the 29th July, 1988 had recommended that the shares of the States in the additional duties of excise for the said goods be distributed by giving equal weightage to State domestic product and population. The average State domestic product of the States for the years 1982-83 to 1984-85 and the population as in 1971 census had been adopted by the said Commission in arriving at the percentage shares of the States. To give effect to the above recommendation of the Commission the principal Act was amended by the Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1989.

3. The Ninth Finance Commission in its second report dated the 18th December, 1989 for the period 1990—95 has recommended that the shares of the States in the Additional Duties of Excise for the said goods be distributed by giving equal weightage to State domestic product and population. They have used the new series of comparable estimates of State domestic product averaged for three years 1982-83 to 1984-85 and the population as in 1981 census in determining the shares of the States *inter se* in the net proceeds of additional duties of excise.

4. This Bill seeks to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957, for giving effect to the above recommendations of the Ninth Finance Commission in its second report.

NEW DELHI;

MADHU DANNAVATE.

The 25th April, 1990.

PRESIDENT'S RECOMMENDATION UNDER ARTICLES 117 AND 274 OF THE CONSTITUTION OF INDIA

[Copy of letter No. 2(4)-FCD/90, dated 30th April, 1990 from Prof. Madhu Dandavate, Minister of Finance to the Secretary-General, Lok Sabha.]

The President, having been informed of the subject matter of the proposed Bill further to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957, recommends under clauses (1) and (3) of article 117 and clause (1) of article 274 of the Constitution, the introduction of the Bill in Lok Sabha and also the consideration of the Bill.

FINANCIAL MEMORANDUM

Clause 3 of the Bill seeks to substitute the Second Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957, to provide for payment to States of their share of additional duties of excise on sugar, tobacco, cotton fabrics, man-made fabrics and woollen fabrics levied and collected under the said Act. In terms of the Act, the entire net proceeds, except the proceeds attributable to the Union territories are distributable to the States. It is estimated that the payments to the States on this account during the year 1990-91 will amount to Rs. 1598.72 crores.

2. The Bill does not involve any non-recurring expenditure.
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SUBHASH C. KASHYAP,
Secretary-General